IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

THURSDAY, THE 12TH APRIL 2007 / 22ND CHAITHRA 1929

WA.No. 1035 of 2007()

AGAINST THE JUDGEMENT/ORDER IN OP.18891/2002 Dated 02/02/2007

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APPELLANT: PETITIONER

ST.JAMES HOSPITAL,
CHALAKUDY, REPRESENTED BY ITS DIRECTOR,
FR. PAUL ELAMKUNNAPUZHA.

BY ADV. SRI.J.JULIAN XAVIER
SRI.FIROZ K.ROBIN

RESPONDENTS: RESPONDENTS
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1. STATE OF KERALA, REPRESENTED BY
ITS SECRETARY, TAX DEPARTMENT,
GOVT. OF KERALA, THIRUVANANTHAPURAM.

2. TAHSILDAR,
MUKUNDAPURAM, IRINJALAKUDA.

BY GOVernment PLEader(TAXES) SRI. MATHEW G. VADAKKEL.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 12/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S. RADHAKRISHNAN, AG.C.J. & M.N. KRISHNAN,J.

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W.A. NO. 1035 OF 2007

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Dated this the 12th day of April, 2007.

J U D G M E N T

Radhakrishnan, Ag.C.J.

Heard counsel on either side. The writ petition was preferred challenging Ext.P11 Government order dated 15.4.02 whereby the Government has held that the appellant/petitioner cannot claim exemption from building tax under Section 3(1)(b) of the Kerala Building Tax Act, 1975. Even though the petitioner has argued with relevant documents before the Government, the Government has passed an order without applying its mind and without perusing the documents available before it and considering the contentions raised by the petitioner. In the circumstances, we are inclined to set aside the order passed by the Government for reconsidering the matter afresh and pass appropriate orders in accordance with law within a period of three months from today. It is open to the

appellant/petitioner to produce all relevant documents as well as decisions in support of his contentions before the Government in the event of which the Government will take note of the same and pass proper orders. Therefore, the judgment dated 2.2.07 in WPC 18891/02 is set aside.

The writ appeal is disposed of accordingly. Till final orders are passed by the Government, revenue recovery proceedings are held up.

K.S. RADHAKRISHNAN,
ACTING CHIEF JUSTICE.

M.N. KRISHNAN, JUDGE.

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